

## **IC 6-9-10.5**

### **Chapter 10.5. White County Innkeeper's Tax**

#### **IC 6-9-10.5-1**

##### **Applicability of chapter**

Sec. 1. This chapter applies to a county having a population of more than twenty-five thousand (25,000) but less than twenty-five thousand five hundred (25,500).

*As added by P.L.68-1997, SEC.1. Amended by P.L.170-2002, SEC.38.*

#### **IC 6-9-10.5-2**

##### **"Executive" defined**

Sec. 2. As used in this chapter, "executive" has the meaning set forth in IC 36-1-2.

*As added by P.L.68-1997, SEC.1.*

#### **IC 6-9-10.5-3**

##### **"Fiscal body" defined**

Sec. 3. As used in this chapter, "fiscal body" has the meaning set forth in IC 36-1-2.

*As added by P.L.68-1997, SEC.1.*

#### **IC 6-9-10.5-4**

##### **"Gross retail income" defined**

Sec. 4. As used in this chapter, "gross retail income" has the meaning set forth in IC 6-2.5-1.

*As added by P.L.68-1997, SEC.1.*

#### **IC 6-9-10.5-5**

##### **"Person" defined**

Sec. 5. As used in this chapter, "person" has the meaning set forth in IC 6-2.5-1.

*As added by P.L.68-1997, SEC.1.*

#### **IC 6-9-10.5-6**

##### **Tax on lodging authorized; collection**

Sec. 6. (a) The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

- (1) hotel;
- (2) motel;
- (3) inn;
- (4) tourist cabin; or
- (5) campground space;

located in the county.

(b) The tax may not exceed the rate of three percent (3%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(c) The county fiscal body may adopt an ordinance to require that

the tax be reported on forms approved by the county treasurer and that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(d) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(e) If the tax is paid to the department of state revenue, the taxes the department of state revenue receives under this section during a month shall be paid, by the end of the next succeeding month, to the county treasurer upon warrants issued by the auditor of state.

*As added by P.L.68-1997, SEC.1. Amended by P.L.67-1997, SEC.12.*

#### **IC 6-9-10.5-7**

##### **Lake enhancement fund**

Sec. 7. (a) If a tax is levied under section 6 of this chapter, the county treasurer shall establish a lake enhancement fund. The county treasurer shall deposit in this fund all amounts received under section 6 of this chapter.

(b) Money in this fund may be expended only to enhance lakes located in the county, including silt trap maintenance.

*As added by P.L.68-1997, SEC.1.*